

(1) Who must file a Kentucky individual income tax return?

- Full-year Kentucky residents
- Persons moving into or out of Kentucky
- Members of the Armed Forces who were legal residents of Kentucky prior to entering the service
- Nonresidents with income from Kentucky sources

If you were a Kentucky resident for the entire year, your filing requirement depends upon the amount of adjusted gross income and the age of you and your spouse.

Your Filing Status is	and	Adjusted Gross Income Exceeds
Single Person— Under age 65		\$5,000
Single Person— Age 65 or over or blind		\$5,000
Single Person— Age 65 or over and blind		\$5,000
Husband and Wife— Both under age 65		\$5,000
Husband and Wife— One 65 or over		\$5,000
Husband and Wife— Both age 65 or over		\$5,400

(2) What form should I file?

If you were a Kentucky resident for a full year, single and had no dependents, were under the age of 65 and not blind, with an income of less than \$100,000 from only wages, salaries, tips and taxable scholarship or fellowship grants and had \$400 or less of taxable interest, you may use **Form 740-EZ**.

If you have income primarily from wages and salaries, you do not itemize deductions and you were a Kentucky resident for a full year, you may use **Form 740-S**.

Persons who have income from business, farming or other sources, including retirement, who itemize deductions, or who claim estimated tax payments must file **Form 740**.

Persons who moved into or out of Kentucky during the taxable year must use **Form 740-NP**. Nonresidents who had income from Kentucky sources must also file **Form 740-NP**.

If you were a resident for all of 2000 of one or more of the following states: Illinois, Indiana, Michigan, Ohio, Virginia, West Virginia or Wisconsin, and your

employer withheld Kentucky income tax in error while you were working in Kentucky, you may file **Form 740-NP-R** to claim a refund.

Remember to attach copies of all wage and tax statements to your Kentucky income tax return. You will not be given credit for Kentucky income tax withheld unless you attach proper wage and tax statements. Employers are required to give these statements to employees no later than January 31, 2001. If you are unable to obtain a wage and tax statement from an employer, contact the Kentucky Revenue Cabinet, Frankfort, KY 40620, (502) 564-4581.

(3) When to File

Tax returns for calendar year 2000 must be post-marked no later than April 16, 2001, to avoid late filing and payment penalties.

APRIL 2001						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Taxpayers who expect refunds should file as early as possible.

(4) Where to File

For *refunds*, mail tax returns to: Kentucky Revenue Cabinet, Frankfort, KY 40618-0006.

For *payments*, mail tax returns to: Kentucky Revenue Cabinet, Frankfort, KY 40619-0008.

(5) When should I expect to receive my refund?

The normal processing period for individual income tax refund returns is eight to 10 weeks. Some returns, due to their length, format or errors, may take longer to process than others.

Information may be obtained on the status of income tax refunds by using the Cabinet's Automated Refund and Tax Information System (ARTIS). You should allow eight weeks after mailing your return before using the system.

A touch-tone telephone and the following information from your return will be required:

- Social Security number shown first on your label or listed first on your return.
- The **exact** whole-dollar amount to be refunded to you.

Once you have the required information, call (502) 564-1600 and follow the recorded instructions.

If during the call you do not receive a refund mailing date, please allow seven days before calling again.

(6) Can I obtain an extension of time to file my return?

Extensions may be obtained in one of three ways:

- For a four-month extension, attach to the Kentucky return a valid federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.
- For a six-month extension, attach to the Kentucky return an approved federal Form 2688, Application for Extension of Time to File U.S. Individual Income Tax Return.
- For a six-month extension, complete and submit by April 15 Form 40A102, Application for Extension of Time to File Individual, Partnership and Fiduciary Income Tax Returns for Kentucky. You must explain the reason you are unable to file on time. Inability to pay is not an acceptable reason for granting an extension. Acceptable reasons include destruction of records by fire or flood and serious illness of the taxpayer.

If you attach a federal automatic extension, an approved federal or a Kentucky extension of time for filing to the return, no late filing penalty will be assessed if the return is filed within the extension period. However, interest is charged on the tax due from the original due date of the return until the date of payment.

If you wish to make a payment prior to the due date of your tax return, complete Section II of the Application for Extension of Time to File, Form 40A102, and remit with payment. Write "KY Income Tax—2000" and your Social Security number(s) on the face of the check.

(7) I need to amend my return, what should I do?

You must use the Amended Kentucky Individual Income Tax Return, Form 740-X (1997, 1998, 1999, 2000), to correct errors on your individual income tax return. If your original return claimed a refund, do not file an amended return until you receive a refund check. Often during processing, the Cabinet corrects Kentucky returns which may eliminate the need to file an amended return. However, if corrections have not been made by the Cabinet on refund returns or if the original return did not claim a refund, an amended return must be filed. File and pay any additional tax due by the due date to avoid interest and late payment penalty.



(8) I lost my copies of previous years' tax returns. Can I get copies from the Revenue Cabinet?

Upon written request, the Cabinet will provide taxpayers with copies of their previously filed income tax returns. Telephone requests for copies of previously filed returns are not accepted.

To ensure confidentiality of tax records, requests for copies of returns must specify in writing the name and address on the previously filed return, the present address to which the copy is to be mailed, the taxpayer's Social Security number and the tax year for which the request is made. Requests for the copies must be signed.

There are no charges for copies of previously filed tax returns. Requests must be mailed to the Revenue Cabinet, P.O. Box 1190, Station 70, Frankfort, KY 40602-1190.

(9) Who can I ask for help if I need assistance?

You can contact any of the offices listed on the back of this brochure for assistance.

(10) Who can I contact if I have a complaint or problem with the Revenue Cabinet or if I think my rights as a taxpayer are being violated?

There is a Kentucky Taxpayer Ombudsman who helps protect the rights of Kentucky taxpayers. If you think the Revenue Cabinet is not being fair to you, or is not giving you all the rights you think the law gives you, contact the Ombudsman at (502) 564-7822 (from a Telecommunication Device for the Deaf (TDD), call (502) 564-3058) or write to:

Kentucky Taxpayer Ombudsman
P.O. Box 930
Frankfort, Kentucky 40602-0930

For a free brochure which explains your rights as a Kentucky taxpayer, contact the office above.

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**The Kentucky Revenue Cabinet
Mission Statement**

To provide courteous, accurate and efficient services for the benefit of Kentucky and its citizens, and administer the tax laws of the Commonwealth in a fair and impartial manner.

The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.



KENTUCKY TAXPAYER SERVICE CENTERS



Ashland, 41101-7670

134 Sixteenth Street
Telephone: (606) 920-2037

Bowling Green, 42104-3356

1502 Westen Street
Telephone: (270) 746-7470

Corbin, 40701-8676

Falls Road Plaza, Suite 5
1707 18th Street
Telephone: (606) 528-3322

Frankfort, 40620

200 Fair Oaks Lane, Second Floor
Individual Income Tax Branch
Telephone: (502) 564-4581

Hazard, 41701-2179

233 Birch Street
Telephone: (606) 435-6017

Hopkinsville, 42240

181 Hammond Drive
Telephone: (270) 889-6521

Lexington, 40507-1556

301 East Main Street, Suite 500
Telephone: (859) 246-2165

Louisville, 40202-2446

620 South Third Street, Suite 102
Telephone: (502) 595-4512

Northern Kentucky

Turfway Ridge Office Park
7310 Turfway Road, Suite 190
Florence, 41042-1385
Telephone: (859) 371-9049

Owensboro, 42302

401 Frederica Street
Building C, Suite 201
Telephone: (270) 687-7301

Paducah, 42001-1001

Paducah Bank Building, Suites 302/306
555 Jefferson Street
Telephone: (270) 575-7148

Pikeville, 41501

Uniplex Center, 126 Trivette Drive
Telephone: (606) 433-7675

Who . . . What . . . When . . . Where?

*INFORMATION ABOUT KENTUCKY
INDIVIDUAL INCOME TAX FORMS*

